

**LAW OFFICES OF  
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October 15, 2010

Ms Cynthia T Brown  
Chief of the Section of Administration, Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W  
Washington, D. C. 20423

RECORDATION NO. 29507-A FILED

OCT 15 '10 -3 09 PM

Dear Ms. Brown:

**SURFACE TRANSPORTATION BOARD**

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Subleases, a secondary document, dated as of October 15, 2010. The primary document to which this is connected is recorded under a new Recordation No. We request that this document be recorded under suffix "A" to the new Recordation No.

The names and addresses of the parties to the Memorandum of Assignment of Subleases are:

Lessor

Banc of America Leasing & Capital, LLC  
2059 Northlake Parkway, 4 South  
Tucker, GA 30084

Lessee

American Railcar Leasing LLC  
620 North Second Street  
St. Charles, MO 63301

A description of the equipment covered by the Memorandum of Assignment of Subleases consists of 18 tank cars numbered SHPX 432966-432983, inclusive.

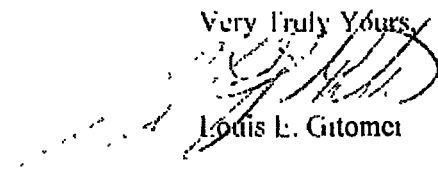
A fee of \$41.00 is enclosed. Please return one copy by email to

Louis E. Gitomer  
600 Baltimore Avenue, Suite 301  
Towson, MD 21204  
Lou\_Gitomer@verizon.net

Ms Cynthia T. Brown  
October 15, 2010  
Page 2

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Subleases between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and American Railcar Leasing LLC, 620 North Second Street, St. Charles, MO 63301, covering 18 tank cars numbered SHPX 432966-432983, inclusive.

Very Truly Yours,

  
Louis L. Gutomei

Enclosure

**MEMORANDUM OF ASSIGNMENT OF SUBLEASES**

**between**

**AMERICAN RAILCAR LEASING LLC,  
as Lessee**

**and**

**BANC OF AMERICA LEASING & CAPITAL, LLC,  
as Lessor**

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**FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.  
§11301**

**on October \_\_, 2010 at \_\_ : \_\_.m**

**STB - Schedule No. 006 (Subleases)**

RECORDATION NO. 29507-A  
FILED

OCT 15 '10 -3 09 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of October 11, 2010, by and between AMERICAN RAILCAR LEASING LLC ("Lessee") and BANC OF AMERICA LEASING & CAPITAL, LLC, ("Lessor"), with reference to the following:

Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of June 30, 2010 (as amended, the "Subleasing Consent and Amendment") whereby Lessee has pledged, assigned, transferred and granted to Lessor, a continuing, first priority security interest in any and all Lease Agreements (as defined in the Subleasing Consent and Amendment) of the railcars described in Exhibit A hereto (the "Units"), together with all proceeds thereof, including proceeds in the form of goods, accounts, chattel paper, documents, instruments, general intangibles, investment property, deposit accounts, letter of credit rights and supporting obligations, and all books and records solely regarding the leasing or subleasing of the Units under the Agreement, the Schedules thereto and the Lease Agreements (each as defined in the Subleasing Consent and Amendment).

[ *signatures appear on next page* ]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Subleases to be executed as of the date first above written

**Banc of America Leasing & Capital, LLC**

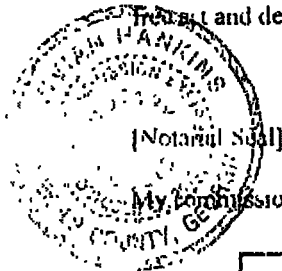
**American Railcar Leasing LLC**

By: [Signature]  
Name: Paul J. McNeil  
Title: Vice President

By: [Signature]  
Name: Umesh Choksi  
Title: CEO & Treasurer

STATE OF Georgia,  
COUNTY OF DeKalb,  
TO WIT:

On this 1<sup>st</sup> day of October, 2010 before me appeared Samuel D. Williams, to me personally known, who being by me duly sworn, says that he is the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC, that said instrument was signed on 09/15, 2010 on behalf of said corporation by authority of its Board of Directors, and she acknowledged that the execution of the foregoing instrument was the Treasurer and deed of said corporation.



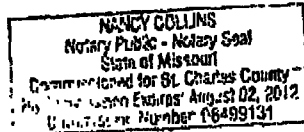
[Signature]  
Notary Public

**VIVIAN HANKINS**  
NOTARY PUBLIC  
DeKalb County - State of Georgia  
My Comm Expires Oct 20, 2012

STATE OF MISSOURI                    )  
                                                  ) ss.  
COUNTY OF ST. CHARLES            )

I HEREBY CERTIFY, that on this 14th day of October, 2010, before me, the undersigned, a Notary Public of the State of Missouri, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the SVP, Chief Financial Officer and Treasurer of AMERICAN RAILCAR LEASING LLC, that said instrument was signed on the date hereof on behalf of said limited liability company; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

AS WITNESS my hand and notarial seal.



*Nancy Collins*  
\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_

**EXHIBIT A**  
**DESCRIPTION OF UNITS**

<u>Lessee</u>		<u>Contract</u>		
<u>Code</u>	<u>Lessee</u>	<u>Number</u>	<u>Mark</u>	<u>Number</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432966</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432967</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432968</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432969</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432970</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432971</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432972</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432973</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432974</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432975</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432976</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432977</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432978</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432979</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432980</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432981</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432982</u>
<u>1908</u>	<u>EKA Chemicals, Inc.</u>	<u>89010001</u>	<u>SHPX</u>	<u>432983</u>